

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

Table 13 – Tire Fee Receipts

	2006	2005	2004	2003
January	\$365,558	\$368,246	\$357,807	\$329,500
February	141,601	109,949	106,346	108,654
March	96,429	89,470	308,241	88,584
April	176,738	170,692	-36,831	164,278
May	108,912	118,368	112,450	109,036
June	100,734	115,547	108,300	108,444
July	207,332	209,510	196,538	187,059
August	119,677	120,824	126,112	124,711
September	131,240	139,969	124,768	130,635
October	208,282	207,026	206,238	207,153
November	119,667	116,058	132,028	130,091
December	117,419	121,995	129,823	116,383
Total	\$1,893,589	\$1,887,654	\$1,871,820	\$1,804,528

Waste Reduction and Recycling Fee

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Table 14 – Waste Reduction and Recycling Fee Receipts

	2006	2005	2004	2003
January	\$4,894	\$2,076	\$1,988	\$1,774
February	1,185	1,126	946	520
March	865	700	543	275
April	671	719	556	450
May	269	306	224	239
June	338	168	400	563
July	2,066	3,201	4,096	2,327
August	142	107	-132	2,439
September	492,164	464,267	464,939	437,470
October	12,335	35,660	12,508	7,672
November	4,178	3,925	3,412	3,653
December	2,289	1,734	6,046	2,055
Total	\$521,396	\$513,989	\$495,526	\$459,437

Documentary Stamp Tax

Before July 1, 2005, deeds were taxed at the rate of \$1.75 per \$1,000 of value or fraction thereof. After July 1, 2005, the rate changed to \$2.25 per \$1,000. The tax is collected by the County Register of Deeds and remitted to the Department of Revenue. Prior to July 1, 2005, counties retained 50¢ from each \$1.75 of tax collected. Twenty-five cents of the remaining \$1.25 was credited to the Homeless Shelter Assistance Trust Fund and \$1.00 was credited to the Affordable Housing Trust Fund. After July 1, 2005, counties retain 50¢ from each \$2.25 collected.

Twenty-five cents of the remaining \$1.75 is credited to the Homeless Shelter Assistance Trust Fund, \$1.20 is credited to the Affordable Housing Trust Fund, and 30¢ is credited to the Behavioral Health Services Fund.